

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 18TH JULY 2007 / 27TH ASHADHA 1929

WP(C).No. 17914 of 2007(G)

PETITIONER:

FUSCO SNEHABHAVAN CONVENT,
S.N.PURAM P.O., CHARAMANGALAM, KANJIKUZH,
ALAPPUZHA, REP. BY ITS MOTHER SUPERIOR
SR. MARY VALLOORAN.

BY ADV. SRI.P.NARAYANAN

RESPONDENTS:

1. THE STATE OF KERALA, REP. BY
SECRETARY TO GOVERNMENT, DEPARTMENT OF REVENUE,
SECRETARIAT, THIRUVANANTHAPURAM.
2. THE TAHSILDAR,
CHERTHALA TALUK, ALAPPUZHA DISTRICT.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 18/07/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE NOTICE IN FORM 3 DATED 12/07/2005 ISSUED by the 2ND RESPONDENT.

P2 : COPY OF THE REPLY DATED 29/07/2005 SUBMITTED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

P3 : COPY OF THE ORDER NO.BT-690/05/G2 DATED NIL/05/07 ISSUED BY THE 2ND RESPONDENT.

P4 : COPY OF THE ORDER OF ASSESSMENT OF LUXURY TAX NO. L.T.02/07 DATED NIL/05/07 ISSUED BY THE 2ND RESPONDENT.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 17914 of 2007

Dated, this the 18th day of July, 2007

J U D G M E N T

Pursuant to interim order dated 12/06/2007, Tahsildar conducted enquiry and noticed that building is used for residence of nuns and for others, who are being trained to become nuns. Obviously, if the building is a housing convent, the use is nothing other than religious purpose. In the circumstances, this writ petition is allowed declaring that the building is eligible for building tax exemption. Accordingly, impugned assessment and demand of building tax in respect of the building are quashed.

(C.N.RAMACHANDRAN NAIR, JUDGE)